



RICK CLAYBURGH
COMMISSIONER

STATE OF NORTH DAKOTA

OFFICE OF STATE TAX COMMISSIONER

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<http://www.ndtaxdepartment.com>

March 10, 2004

Dear Financial Institution Tax Filer:

The Office of State Tax Commissioner has adopted an Automated Clearing House (ACH) credit procedure to accept electronic funds transfer (EFT) payments for Financial Institution Tax. For example, Financial Institution Tax Form 35PV payments, payments with returns, payments for assessments, and payments for the Distribution Fund portion of the tax will be accepted via EFT payments.

Essential information must be provided with an EFT payment submitted to the Commissioner's banking institution to insure the funds are applied correctly to a taxpayer's account. This information is provided in an addenda record, which is part of the EFT transaction, and includes:

- the taxpayer federal identification number
- tax type code
- tax reporting period end date
- amount type
- amount

Page 2 provides the banking convention layout for the addenda record and an example. The layout uses the banking standard TXP format.

A separate ACH credit and TXP addenda record must be submitted for each payment.

The taxpaying entity must contact their banking institution to initiate a payment and to provide the following banking information:

- The Commissioner utilizes the services of the Bank of North Dakota.
- The American Banking Association bank transit routing number for the Bank of North Dakota is "091300285".
- The Commissioner's account number at the Bank of North Dakota, to which funds should be transferred, is "0910231".

You must contact your banking institution to send a prenotification (i.e., \$0.00 ACH credit transaction) to test the accuracy of the TXP format before you send an actual tax payment.

We ask that once you make a financial institution tax payment by EFT, you continue to make all financial institution tax payments using the EFT method.

Please notify Eileen Moberg if you would like to take advantage of the EFT program, or if you have any questions. You can contact her at 701-328-2209, fax at 701-328-1942, or e-mail Eileen at emoberg@state.nd.us.

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
TAX PAYMENT (TXP) BANKING CONVENTION
FINANCIAL INSTITUTION TAX PAYMENT
ADDENDA RECORD LAYOUT
(Using the Federal Implementation)

Tax Payment Data Segment (TXP)

Ref #	Element ID	Element Name	Attributes	Value/Description
TXP01	325	Tax Identification Number	M AN 9/9	Federal Identification Number
TXP02	1049	Tax Payment Type Code	M ID 3/3	030 = Financial Institution Tax Payment
TXP03	373	Tax Period End Date	M DT 6/6	YYMMDD = Enter the last day of the Tax Year the payment applies to (i.e., 011231 = Tax Year 2001)
TXP04	817	Amount Type (Tax Information ID Number)	M ID 4/4	EXT = Payment with Form 35PV RET = Payment with Original Return AMD = Payment with Amended Return DIST = Payment of Distribution Fund Portion of Tax (5/7) ASMT = Payment of Audit Assessment
TXP05	1051	Tax Amount	M N2 1/10	\$\$\$\$\$\$cc = The decimal is implied and not transmitted (i.e., \$500.00 = *50000*)
TXP06	817	Amount Type (Tax Information ID Number)		Not Used
TXP07	1051	Tax Amount		Not Used
TXP08	817	Amount Type (Tax Information ID Number)		Not Used
TXP09	1051	Tax Amount		Not Used
TXP010	1050	Identification Code		Not Used

EXAMPLE:

North Dakota Office of State Tax Commissioner Implementation, Financial Institution Tax Payment

705TXP*123456789*030*011231*RET*150000\

Tax Identification Number	123456789 (Federal ID Number)
Tax Payment Type Code	030 (Financial Institution Tax Payment)
Tax Period End Date	December 31, 2001 (End of Tax Year 2001)
Amount Type	RET (Payment With Original Return)
Tax Amount	\$1,500.00